

(G) Records Management and Preservation Fee ... \$ 5.00

(H) Records Technology and Infrastructure Fee if authorized by the commissioners court of the county (Sec. 118.026) ... \$ 2.00

SECTION 13. Section 118.062, Local Government Code, is amended to read as follows:

Sec. 118.062. *DEPOSIT AND SAFEKEEPING OF WILLS.* The fee for “Deposit and Safekeeping of Wills” under Section 118.052(3) is for *receiving* ~~[filing]~~ and keeping wills *deposited* ~~[held]~~ for safekeeping. The fee must be paid at the time the will is *deposited* ~~with the county clerk~~ ~~[filed]~~.

SECTION 14. Sections 252.001 and 252.201, Estates Code, as amended by this Act, and Section 252.2015, Estates Code, as added by this Act, apply to a will deposited with or delivered to a clerk described by those sections on or after the effective date of this Act. A will deposited with or delivered to a clerk described by those sections before the effective date of this Act is governed by the law in effect on the date the will was deposited or delivered, and the former law is continued in effect for that purpose.

SECTION 15. This Act takes effect September 1, 2017.

Passed by the House on May 4, 2017: Yeas 142, Nays 1, 2 present, not voting; the House concurred in Senate amendments to H.B. No. 2207 on May 21, 2017: Yeas 131, Nays 8, 2 present, not voting; passed by the Senate, with amendments, on May 19, 2017: Yeas 30, Nays 1.

Approved June 12, 2017.

Effective September 1, 2017.

## PENALTY IMPOSED ON CERTAIN DELINQUENT OIL AND GAS SEVERANCE TAXES

### CHAPTER 702

H.B. No. 3232

#### AN ACT

relating to the penalty imposed on certain delinquent oil and gas severance taxes.

*Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Section 201.351, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) *Notwithstanding Subsections (a) and (b), a person is not subject to a penalty under Subsection (a) if:*

(1) *the delinquent tax results from the person's filing of an amended report with the comptroller for a timely filed original report under Section 201.203 or 201.2035;*

(2) *the person timely paid the full amount of tax due as indicated in the original report;*

(3) *the amount of additional tax due as a result of all amended reports for the original report does not exceed 25 percent of the tax due as indicated in the original report;*

(4) *the person resolves all errors identified by the comptroller on the amended or original report that could affect the amount of tax due on that report not later than the 60th day after the date on which the amended or original report, as applicable, is filed; and*

(5) *the person files the amended report not later than the 730th day after the date on which the original report was due and remits the full amount of the additional tax due with the amended report.*

SECTION 2. Section 202.301, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) *Notwithstanding Subsections (a) and (b), a person is not subject to a penalty under Subsection (a) if:*

(1) *the delinquent tax results from the person's filing of an amended report with the comptroller for a timely filed original report under Section 202.201 or 202.202;*

(2) *the person timely paid the full amount of tax due as indicated in the original report;*

(3) *the amount of additional tax due as a result of all amended reports for the original report does not exceed 25 percent of the tax due as indicated in the original report;*

(4) *the person resolves all errors identified by the comptroller on the amended or original report that could affect the amount of tax due on that report not later than the 60th day after the date on which the amended or original report, as applicable, is filed; and*

(5) *the person files the amended report not later than the 730th day after the date on which the original report was due and remits the full amount of the additional tax due with the amended report.*

SECTION 3. Sections 201.351(c) and 202.301(c), Tax Code, as added by this Act, apply to delinquent tax owed as a result of an amended report filed with the comptroller on or after the effective date of this Act, regardless of the date on which the original report was due.

SECTION 4. This Act takes effect January 1, 2018.

Passed by the House on May 6, 2017: Yeas 138, Nays 1, 2 present, not voting; passed by the Senate on May 19, 2017: Yeas 31, Nays 0.

Approved June 12, 2017.

Effective January 1, 2018.

## REGULATION OF A MOTOR CARRIER AND THE ENFORCEMENT OF MOTOR CARRIER REGULATIONS; AUTHORIZING THE IMPOSITION OF A FEE; CREATING A CRIMINAL OFFENSE

### CHAPTER 703

H.B. No. 3254

#### AN ACT

**relating to the regulation of a motor carrier and the enforcement of motor carrier regulations; authorizing the imposition of a fee; creating a criminal offense.**

*Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Section 171.1011(g-7), Tax Code, is amended to read as follows:

(g-7) A taxable entity that is a qualified courier and logistics company shall exclude from its total revenue, to the extent included under Subsection (c)(1)(A), (c)(2)(A), or (c)(3), subcontracting payments made by the taxable entity to nonemployee agents for the performance of delivery services on behalf of the taxable entity. For purposes of this subsection, "qualified courier and logistics company" means a taxable entity that:

(1) receives at least 80 percent of the taxable entity's annual total revenue from its entire business from a combination of at least two of the following courier and logistics services:

(A) expedited same-day delivery of an envelope, package, parcel, roll of architectural drawings, box, or pallet;

(B) temporary storage and delivery of the property of another entity, including an envelope, package, parcel, roll of architectural drawings, box, or pallet; and